

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: John Chwalinski  
DOCKET NO.: 05-21558.001-R-1  
PARCEL NO.: 03-20-107-015-0000

The parties of record before the Property Tax Appeal Board are John Chwalinski, the appellant, by attorney Michael Elliott of Elliott & Associates in Des Plaines, and the Cook County Board of Review.

The subject property consists of a one-year-old, two-story, single-family dwelling of masonry construction located in Wheeling Township, Cook County. Features of the residence include three and one-half bathrooms, a fireplace, air-conditioning, a full-unfinished basement and a four-car attached garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board calling into question the correct size of the subject dwelling. The appellant argued that the subject contains 5,157 square feet of living area, not 6,340 square feet, as suggested by the board of review's data, consequently, the appellant asserted that the Assessor's Records are erroneous. In support of this argument, the appellant submitted a two-page brief, an affidavit, a photograph of the subject as well as a copy of board of review's decision.

The appellant provided an affidavit indicating that based on the appellant's review of the architectural plans, the subject improvement contains 5,157 square feet of living area. The appellant disclosed that he reached this conclusion by computing the subject's square footage via computer (Autocad) as well as communications with the architect who prepared the architectural plans and computed the subject's square footage. The appellant

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 13,600
IMPR.:	\$ 82,150
TOTAL:	\$ 95,750

Subject only to the State multiplier as applicable.

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also provided a one-page data sheet from the subject's building plans. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment. The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$95,750. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one-year-old, single-family dwellings of masonry or frame construction located within two blocks of the subject. The improvements range in size from 3,907 to 5,415 square feet of living area. The comparables contain three and one-half or four and one-half bathrooms, a finished or unfinished basement, air-conditioning, one or two fireplaces and a multi-car garage. The improvement assessments range from \$12.70 to \$14.00 per square foot of living area. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends the Assessor's Records, relating to the subject's improvement size are incorrect. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence, the Board finds the appellant has failed to meet this burden and no reduction is warranted.

The first issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of review. The appellant submitted a one-page affidavit and a one-page data sheet from the subject's building plans, however, no survey or detailed measurements were provided. Customary assessment procedure to establish the square feet of living area requires multiplication of the measurements of outside length times outside width thus determining basic living square footage. This requires that outside measurements of the different levels containing living area be taken and totaled. The Board does not know which measurements were used in the appellant's claim, whether inside or outside dimensions, to determine the subject's size. Consequently, the Board finds the subject dwelling

contains 6,340 square feet of living area. The subject's improvement assessment is \$82,150 or \$12.95 per square foot of living area, based on 6,340 square feet.

Next, the Board finds the appellant failed to submit any evidence showing the subject property was overvalued. The Board further finds the appellant failed to submit evidence showing the subject property was inequitably assessed.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate that the subject dwelling was inequitably assessed or overvalued and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: June 27, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.